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California Legislature



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July 17, 1978

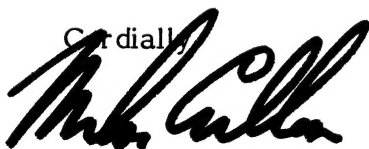
Letter Report 715.6

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

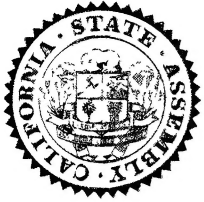
Members of the Legislature:

Your Joint Legislative Audit Committee respectfully forwards the Auditor General's letter report reviewing the University of California's Opportunity Fund.

The auditors are Kurt R. Sjoberg, Audit Manager, and Dore C. Tanner.

Cordially


MIKE CULLEN
Chairman



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July 11, 1978

Letter Report 715.6

Honorable Mike Cullen
Chairman, and Members of the
Joint Legislative Audit Committee
Room 5144, State Capitol
Sacramento, California 95814

Dear Mr. Chairman and Members:

In response to a resolution of the Joint Legislative Audit Committee, we have reviewed the University Opportunity Fund of the University of California. This review was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

This is the sixth in a series* of reports on the operations and activities of the University of California (UC). This report provides information on the sources and applications of funds for the University Opportunity Fund. Since this fund is categorized as discretionary and lacks criteria for measuring the propriety and reasonableness of the allocations, we have made no conclusions or recommendations.

The University Opportunity Fund, the largest of the UC Regents' Funds, was created in 1970 by merging the Opportunity Fund and the University Fund. The evolution of the fund dates back to the University Endowment Fund.

* Earlier reports are U.C. Davis Child-Rearing Practices and Academic Abilities Research Project (Letter Report 715.1), August 1977; The Patent and Royalty Program of the University of California (Report 715.2), October 1977; The Foundations' Expenditures Need Review and Control (Report 715.3), December 1977; University of California's Management of Real Estate (Report 715.4), February 1978; Review of the University of California's Private Support Program (Report 715.5), June 1978.

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The current objective of the University Opportunity Fund is to provide funding for high-priority purposes for which state funding is unavailable, such as:

- Student Aid--fellowships, scholarships, grants in aid, loans and work study
- Educational enrichment programs
- Regents' faculty fellowships
- Urgent operating budget needs
- University construction projects.

Allocations for special programs or purposes are authorized by the Board of Regents, based on the recommendations of the UC President.

Effective 1979-80, the Regents changed the objectives of the University Opportunity Fund to enhance the quality of university programs through projects which:

- Extend research opportunities
- Encourage instructional innovations and improvements
- Promote sound administrative planning
- Meet mandated and other recognized university responsibilities.

According to the UC President, the principal internal funding source assuring the UC's margin of excellence for the past two decades has been the University Opportunity Fund.

Scope of Review

This report summarizes the various sources of funds for the University Opportunity Fund and the allocations made from it. Included in this report are analyses of expenditures from three subordinate funds:

- Chancellors' Discretionary Fund
- President's Provision for Contingencies

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- President's Provision for Unallocated Funds.

We chose these subordinate funds for review because they allow the greatest latitude for expenditures.

The financial statements contained in this report were not audited by us and, accordingly, we do not express an opinion on them.

Sources of Funds for the University
Opportunity Fund During Fiscal Year 1976-77

The major funding source of the University Opportunity Fund is indirect cost recoveries (overhead) on federal grants and contracts. Funds are also generated from investment income, indirect cost recoveries from the State, loan repayments and return of prior years' unused allocations.

The indirect cost recoveries from the Federal Government are divided equally between the State and the UC, after deducting certain allowable costs. These deductible costs include expenditures for administration of contracts and grants, a government relations office in Washington, D.C., neuropsychiatric institutes and cost disallowances on federal contracts and grants.

In 1976-77, the federal indirect cost recoveries amounted to \$47,411,000, of which \$5,479,600 was deducted for allowable costs. The balance of \$41,931,400 was equally divided between the State and the University Opportunity Fund, both receiving \$20,965,700.

For 1976-77, the University Opportunity Fund received funding from the following sources:

SOURCES OF FUNDS

University Opportunity Fund
University of California
For the Year Ended June 30, 1977

(UNAUDITED)

Federal indirect cost recoveries on grants and contracts	\$20,965,700
State indirect cost recoveries on contracts and grants	62,600
Investment income	1,570,100
Loan repayments	721,400
Return of prior years' allocations	<u>2,193,800</u>
Total	<u>\$25,513,600</u>

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Allocation of Funds

The Board of Regents authorized the allocation of \$29,826,800 from the University Opportunity Fund in 1976-77, based on the President's recommendation. The funds were to support programs which:

- Add a margin of quality and stimulate innovations in university programs
- Encourage faculty development and extramural research
- Support student aid.

A brief description of the programs and the amounts allocated by the Regents is shown on the following table:

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REGENTS' ALLOCATIONS
UNIVERSITY OPPORTUNITY FUND
UNIVERSITY OF CALIFORNIA
FOR THE YEAR ENDED JUNE 30, 1977

(UNAUDITED)

Program	Program Description	Allocations
Student Aid	Scholarships, fellowships, grants-in-aid, loans and work-study employment for the graduate and undergraduate students	\$10,412,800
Instructional Improvement	Improve existing undergraduate and graduate programs through the development of innovative nontraditional educational programs	1,000,000
Education Abroad	Foster students' communication skills, cultural enrichment, and understanding of the modern world, in addition to furthering the students' academic progress	411,000
Ethnic Studies	Alleviate deficiency in ethnics course offerings and provide students with an opportunity to attain a better appreciation of ethnic backgrounds of different cultures	876,000
Regents' Faculty Fellowships	Summer fellowships for junior faculty members or sabbatical leave supplements	451,600
Regents Research	Support of research program not already funded from other sources and to compensate for the lack of core research support at the growing campus	3,250,000
University's Council on Energy and Resources	Enhance the use of university research resources and findings related to energy and resources	100,000
Community Teaching Fellowships	Enable graduate students in mathematics to teach mathematical concepts to educationally disadvantaged children in elementary schools	181,000
Lawrence Hall of Science	Laboratory to upgrade the teaching of elementary, secondary and college science	300,000
Isla Vista	Program of university involvement in community services which affect the large number of university students who reside in Isla Vista	94,100
Intercampus Exchange	Assure more efficient use of resources, including library materials and research facilities for faculty and graduate students, existing facilities and other resources to the maximum by promoting a wide variety of intercampus activities	699,800
Gifts and Endowments	Support for Gifts and Endowments Office at seven campuses, except Berkeley and Los Angeles	346,000
Alumni Development	Developing a computer-assisted alumni and development information system	321,000
Correction of Seismic and Fire Hazards	Life safety projects, consisting primarily of seismic deficiency corrections and secondarily for fire detection and prevention systems in university structures not eligible for state support	2,000,000
Deferred Maintenance	Completion of the highest priority projects on each campus's deferred maintenance backlog inventory	1,500,000
Management Studies	Study particular problems areas in depth that cannot be resolved within departmental resources	75,000
Teaching Assistant Loans	Ease financial hardships during the period of initial employment to receipt of first paycheck	200,000
Information System Development and Maintenance	Developing and operating data processing systems for administrative functions of all campuses and the Office of the President	1,038,000
President's Provision for Contingencies	Allocate funds for immediate needs	750,000
President's Provision for Unallocated Funds	Fund programs and university needs at the discretion of the President	100,000
Affirmative Action	Comply with state and federal regulations, including the recruitment of qualified people and training of potentially qualified	1,000,000
Community Planning	Planning of campus environs, including land-use planning, development of environmental policies and related problem-solving conditions in the environs of the campuses	320,000
Nonresident Tuition Waivers	Tuition waivers for 15 percent of the most distinguished of the nonresident students and students in the Education Abroad Program	247,000
Program to Improve the Dissemination of Research Results	Promote communications with external agencies and match service requests with potentially useful research and knowledge of faculty members	100,000
Provision for Salary Increases	Provide for 1976-77 staff range adjustments merit increases and related employee benefits for programs funded from the University Opportunity	200,000
Special Audit	Review of current accounting procedures relating to research projects funded by federal contracts and grants	100,000
Chancellors' Discretionary (Urgent Needs)	Temporary funding of urgent operating needs for the campuses for which state funds have not been appropriated	3,753,500
TOTAL		\$22,826,800

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Review of Selected Funds of the
University Opportunity Fund

We reviewed three subordinate funds within the University Opportunity Fund: the President's Provision for Unallocated Funds, the President's Provision for Contingencies and the Chancellors' Discretionary Funds. These three subordinate funds were selected for review because of the latitude available in their uses.

The following sections provide information on the uses of these funds by the President and the Chancellors at the Los Angeles and Berkeley campuses. Since Regent guidelines on the funds' purposes are quite general, we were unable to measure compliance and accordingly we have not commented on the allocations' appropriateness.

President's Provision for Unallocated Funds

The President's unallocated funds are authorized by the Board of Regents for university needs and special programs at the discretion of the President. In 1976-77, the fund amounted to \$403,300, consisting of a current year allocation of \$100,000 and \$303,300 from unused prior years' allocations. Uncommitted funds available for presidential use at June 30, 1977 were \$161,100.

The following programs were authorized by the President and funded from the President's Provision for Unallocated Funds:

- | | |
|---|-----------|
| - Renovation, repairs and furniture purchases for University Hall, Berkeley | \$ 77,000 |
| - Partial funding of a consultant's study to evaluate the organization and procedures for planning, budgeting and design, construction and remodeling of the physical plant of the University. Total allocation for the consultant's report was \$157,000 | 52,700 |
| - Purchase of protective equipment for university police as specified in the Government Code Section 50081 | 39,600 |
| - Temporary support for one police officer and four guards for the Santa Cruz campus | 36,000 |

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-	Budgetary augmentation for the Bay Area Writing Program, a cooperative school/university program to improve the writing preparation of elementary through university students	33,100
-	Remodeled office areas in the Banway Building, Berkeley, for the Natural Land and Water Reserves System	2,600
-	Ground breaking ceremonies for the Trail Finders Lodge in James San Jacinto Mountain Reserve	<u>1,200</u>
	Total	<u>\$242,200</u>

For fiscal year 1976-77, the President's unallocated expenditures by category are shown in Appendix A. The expenditure of \$54,496 represents the accounts where the expenditures can be identified with the appropriations from the President's unallocated funds. The major portion of these funds were not expended in fiscal year 1976-77, but were carried forward to the next fiscal year to complete the programs begun in fiscal year 1976-77.

President's Provision for Contingencies

The President's Provision for Contingencies are funds for the President's and Chancellors' use to meet immediate needs. Immediate needs may include space alterations and modifications, administrative services, student-related items and other requirements.

A total of \$760,200 was available for the President's and the Chancellors' use in fiscal year 1976-77. Current year authorization was \$750,000, and \$10,200 was carried forward from the unused prior year's allocations.

The President's portion of the contingencies fund was \$260,000 for fiscal year 1976-77. The President authorized allocations of \$209,400 for the following purposes:

-	Employee education program for the Social Security Transfer Opportunity including campus counselors, training sessions and computer programmed benefits computations	\$ 66,700
-	Office of Statewide Academic Senate Records and Statewide Academic Senate Newsletter	28,400

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-	Miscellaneous expenses including expenses for the Chancellors Search Committee, temporary assignments expenses, purchase of service awards and certificates of appreciation, meeting expenses of the University's policy on Protection of Human Subjects, clerical assistance and duplication expenses	17,000
-	Travel and office support for the Executive Director of Library Planning	17,000
-	Temporary support for one police officer and related support for the Santa Cruz campus	15,200
-	Health Science Committee of the Academic Planning and Program Review Board to provide advice and counsel on short and long-range planning, and planning methodology on health science	12,500
-	Computer terminal to San Francisco campus for the Office of Budgetary Planning for analytical purposes	12,000
-	Academic Planning and Program Review Board Committee to study and report on the University's classics program	10,000
-	Consulting fees and travel expenses for the Blue Ribbon Advisory Panel on the development and use of computing facilities	10,000
-	Academic Planning and Program Review Board meeting and printing expenses	6,900
-	Subcommittee expenses for clinical teaching support of the Strategic Planning Team-Health Sciences	6,000
-	Child care consultant to advise campus staff on organizing and operating child care centers, including compliance surveys, interpretation of existing code and statutory requirements and applications for grants	5,000

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- Purchase of office furniture for the Office of Vice President-Academic and Staff Personnel Relations	<u>2,700</u>
Total	<u>\$209,400</u>

The Chancellors' portion of the contingencies funds for fiscal year 1976-77 was \$500,000. These funds were allocated to the campuses as shown below:

<u>Campus</u>	<u>Amount</u>
Berkeley	\$ 75,000
San Francisco	50,000
Davis	50,000
Los Angeles	75,000
Riverside	50,000
San Diego	50,000
Santa Cruz	50,000
Santa Barbara	50,000
Irvine	<u>50,000</u>
Total	<u>\$500,000</u>

Our review of the contingencies funds at the Berkeley campus for fiscal year 1976-77 shows the following allocations:

- Academic Affirmative Action for the recruitment of minorities and women faculty, development of faculty members and data processing of affirmative action statistics	\$ 65,200
- A Special Opportunity Scholarships Program to increase minority representation in programs where they are underrepresented	<u>9,800</u>
Total	<u>\$ 75,000</u>

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At the Los Angeles campus the following allocations were made for fiscal year 1976-77:

- Motion Picture Film Library for the preservation of movies and television films for study by the Theatre Arts Department and others	\$ 40,000
- Instructional use of computers	14,300
- Affirmative Action Program	9,700
- Miscellaneous support for garage fleet, the Registrar's Office, Public Health, Committee for Human Subjects and Afro-American Center	<u>11,000</u>
Total	<u>\$ 75,000</u>

The President's Provision for Contingencies expenditures by category for the President and the Berkeley and Los Angeles campuses are shown in Appendix B. These expenditures represent the accounts where the expenditures can be identified with the appropriation for the President's contingencies funds. The major portion of the contingency funds for the President's use were not expended in fiscal year 1976-77, but were carried forward to the next fiscal year to complete the programs begun in fiscal year 1976-77.

Chancellors' Discretionary Funds

The campuses' urgent operating needs for which state funds are unavailable are funded by the Chancellors' Discretionary Funds. Urgent needs may include instructional support, organized research, public services, organized activities at teaching hospital clinics, libraries, institutional support and student services.

The Board of Regents approved \$3,753,500 for the campuses' urgent operating needs on a one-time basis, subject to the President's specific approval of the intended uses of the funds.

In fiscal year 1976-77, the President allocated the discretionary funds to the campuses as shown below:

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Chairman, and Members of the
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<u>Campus</u>	<u>Amount</u>
Berkeley	\$ 751,700
San Francisco	334,600
Davis	415,500
Los Angeles	957,700
Riverside	117,800
San Diego	594,400
Santa Cruz	110,900
Santa Barbara	255,600
Irvine	215,300
Total	<u>\$3,753,500</u>

We reviewed the allocations of the discretionary funds approved for the Berkeley campus for fiscal year 1976-77. The discretionary funds were for the following purposes:

- General support of the Berkeley campus police department	\$375,000
- Purchases of equipment for instructional computing	113,100
- Affirmative Action Program to monitor the employment activities for the campus and take corrective actions as needed	109,300
- Committee for the Protection of Human Subjects to safeguard and protect the rights and welfare of persons or personal data involved in research	59,100
- Library acquisition of materials for the Jenkins-Eberstadt Collection, the Jennie Crocker Henderson Collection, the Lawrence Ferlinghetti Archives, the City Lights Archives, Desire Fricot photographs, the Bret Harte Manuscripts, Landry Collection of Hawaiiana, Koundakjian Collection and the Stephen Spender Collection	45,000

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- Subject A (remedial English) and English as a Second Language for students who fail to meet the university standards on English composition	23,100
- Special Opportunity Scholarships Program to increase minority representation in programs where they are underrepresented	20,300
- Data System for Instruction Resources to collect and analyze data on teaching workloads, trends in enrollments, space management, etc.	<u>6,800</u>
Total	<u>\$751,700</u>

We also reviewed the allocations of the discretionary funds approved for the Los Angeles campus for fiscal year 1976-77. The allocation of funds was as follows:

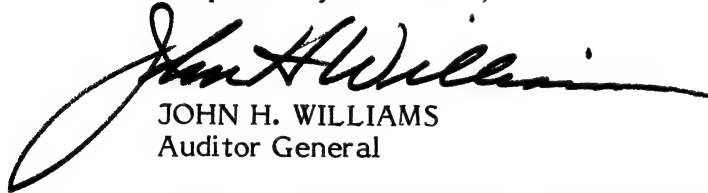
- Computer instructional program	\$310,200
- Library support including the subscriptions and memberships fees	173,200
- Instructional support for the School of Dentistry and dental clinical teaching support	100,000
- Instructional support for the School of Law	80,000
- Instructional support for the School of Nursing	75,000
- Instructional support for the College of Letters and Science	73,900
- Subject A (remedial English) for students who fail to meet the university standards for English composition	55,000
- Instructional support for the Graduate School of Management	50,000
- Book binding charges for the library	36,400

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-	Instructional support for the School of Architecture and Urban Planning	<u>4,000</u>
	Total	<u>\$957,700</u>

The discretionary funds expenditures by category for the Berkeley and Los Angeles campuses are shown in Appendix C. These expenditures of \$649,823 for the Berkeley campus and \$929,442 for the Los Angeles campus represent the accounts where the expenditures can be identified with the appropriation from the Chancellor's Discretionary Funds.

Respectfully submitted,



JOHN H. WILLIAMS
Auditor General

Staff: Kurt R. Sjoberg, Audit Manager
Dore C. Tanner, CPA

Attachments: Written Response to the Auditor General's Report

Appendices: Appendix A--President's Provision for
Unallocated Funds

Appendix B--President's Provision for
Contingencies

Appendix C--Chancellors' Discretionary
Funds for the Berkeley and
Los Angeles Campuses

UNIVERSITY OF CALIFORNIA SYSTEMWIDE ADMINISTRATION

BERKELEY • DAVIS • IRVINE • LOS ANGELES • RIVERSIDE • SAN DIEGO • SAN FRANCISCO



SANTA BARBARA • SANTA CRUZ

Office of the President

BERKELEY, CALIFORNIA 94720

July 6, 1978

Mr. John H. Williams
Auditor General
Joint Legislative Audit Committee
925 "L" Street, Suite 750
Sacramento, California 95814

Dear Mr. Williams:

This will acknowledge your letter of June 29 and the draft report setting forth the results of the review of the University's Opportunity Fund.

We have no comments on the substance of the report. However, because the time for review is limited, it is not possible to verify all of the data about the Fund's allocations and expenditures.

We appreciate being able to review this draft report and will be pleased to respond to any specific questions related to the uses of the Opportunity Fund, which is a vital resource for helping to maintain the quality of the University.

Sincerely,

A handwritten signature in cursive script, reading "David S. Saxon".

David S. Saxon
President

PRESIDENT'S PROVISION FOR UNALLOCATED FUNDS
UNIVERSITY OPPORTUNITY FUND
UNIVERSITY OF CALIFORNIA
EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1977*
(UNAUDITED)

	<u>Total Expenditures</u>
Academic Wages	\$ 600.00
Staff Wages	6,203.13
Payroll Related Expenses	241.76
Travel In State	212.72
Travel Out of State	998.31
Communication Services (Telephone, mailings, etc.)	90.02
Printing of Publications	168.32
Printing of Forms, Stationery, etc.	212.00
Central Duplicating Service	740.91
Repairs, Alterations and Maintenance	11,446.55
Miscellaneous Services	22,860.38
Entertainment	16.74
Honoraria	850.00
Supplies and Materials	9,270.27
Inventorial Equipment	576.38
Library and Collection Materials	<u>8.62</u>
Total Expenditures	<u>\$54,496.11</u>

* These expenditures represent the accounts which can be identified with the related appropriation.

PRESIDENT'S PROVISION FOR CONTINGENCIES
UNIVERSITY OPPORTUNITY FUND
UNIVERSITY OF CALIFORNIA
EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1977*

(UNAUDITED)

<u>Account Titles</u>	<u>President's Expenditures</u>	<u>Los Angeles Campus Expenditures</u>	<u>Berkeley Campus Expenditures</u>
Academic Wages			\$ 4,076.21
Staff Wages	\$11,980.67	\$ 2,332.50	45,406.57
Payroll Related Expenses	1,910.23	6,376.86	6,205.30
Travel In State	5,277.20		
Travel Out of State	1,210.80	465.00	
Transportation of Things (Freight, etc.)		2,554.96	
Garage Charges	250.55		
Communication Services (Telephone, Mailing, etc.)	25.00	739.73	
Rental of Space-- Interdepartmental	40.11		
Rental of Space	175.00	2,115.00	
Rental of Equipment	701.47		
Rental of Xerox and Photocopy Equipment	6.17	981.59	
Printing of Publications	4.23		
Books, Maps and Subscriptions for Department Use Other Than Library		376.55	
Central Duplication Services	1,405.31		
Repairs, Alterations and Maintenance	1,051.01	437.88	
Miscellaneous Services	2,946.81	8,376.72	1,291.00
Consultant Fees	2,697.80		
Entertainment	310.19		
Computer and Data Processing Services	8,928.00	14,285.52	6,683.33
Honoraria	1,000.00		
Supplies and Materials	5,927.33	3,550.21	24.55
Inventorial Equipment-- Department Transfer	1,069.47	12,787.78	1,268.71
Total Expenditures	<u>\$46,917.35</u>	<u>\$55,380.30</u>	<u>\$64,955.67</u>

* These expenditures represent the accounts which can be identified with the related appropriation.

CHANCELLORS' DISCRETIONARY FUNDS FOR THE
BERKELEY AND LOS ANGELES CAMPUSES
UNIVERSITY OPPORTUNITY FUND
UNIVERSITY OF CALIFORNIA
EXPENDITURES FOR THE YEAR ENDED JUNE 30, 1977*

(UNAUDITED)

<u>Account Titles</u>	<u>Los Angeles Campus Expenditures</u>	<u>Berkeley Campus Expenditures</u>
Academic Wages	\$ 9,606.69	\$ 29,880.06
Staff Wages	34,139.46	68,411.70
Payroll Related Expenses	4,854.76	13,178.58
Travel In State	7,442.47	
Removal Expense and Moving Expense Reimbursement	6,873.81	
Travel Out of State	17,948.34	
Travel Foreign	360.00	
Transportation of Things (Freight, etc.)	449.43	
Communication Services (Telephone, Mailing, etc.)	74,137.51	17.64
Rental of Equipment	5,248.63	245.28
Rental of Xerox and Photocopy Equipment	15,153.76	
Rental of Equipment--Interdepartmental	10.00	
Printing of Publications	441.70	
Books & Maps for Department Use Other Than Library	3,695.74	33.47
Subscriptions for Department Use Other Than Library	142,194.99	
Reprints Purchased Under Direct Orders	95.06	
Book Binding Charges	36,380.00	
Central Duplicating Services		118.56
Central Stenographic Charges	214.43	
Repairs, Alterations & Maintenance	7,502.67	
Miscellaneous Services	116,397.80	39.73
Memberships	10,850.00	
Consultants Fees	200.00	
Guest Lecturers	700.00	
Engineer Charges Reports Group	9,557.38	
Personnel In-Service Training	95.00	
Computer Charges	310,321.56	
Computer Charges--Health Science	327.10	
Honoraria	150.00	
Supplies and Materials	80,173.66	6.15
Inventorial Equipment	1,941.92	1,512.30
Data Processing Equipment		112,524.36
Books & Collections Materials for Library	31,396.51	46,505.27
Department Transfers of Inventorial Equipment	581.94	350.00
Police Department		375,000.00
 Total	 <u>\$929,442.32</u>	 <u>\$647,823.10</u>

* These expenditures represent the accounts which can be identified with the related appropriation.